

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ADOPTION OF A NEW UNIFORM SYSTEM)	
OF ACCOUNTS FOR KENTUCKY WATER)	ADMINISTRATIVE
UTILITIES)	CASE NO. 314

O R D E R

On June 13, 1988, the Commission issued its final Order adopting the revised Uniform System of Accounts ("USoA") and Annual Report forms for water utilities under its jurisdiction. In that Order, Class C water utilities were identified as those water utilities with gross operating revenues of less than \$200,000 or with 400 or fewer customers and was based upon the filing requirements of 807 KAR 5:076, the Alternative Rate Adjustment Procedure for Small Utilities. The revised USoA identifies Class C water utilities as those with gross operating revenues of less than \$250,000 or with 400 or fewer customers.

After careful review of both documents the Commission is of the opinion that its final Order should be amended to reflect the Class C classification contained in the USoA.

FINDINGS AND ORDERS

The Commission, after consideration of the evidence of record and being advised, is of the opinion and finds that:

1. The final Order issued June 13, 1988 should be amended to identify Class C water utilities as those with gross operating revenues of less than \$250,000 or with 400 or fewer customers.

2. All other findings and recommendations of that Order should remain as ordered.

BE IT SO ORDERED.

Done at Frankfort, Kentucky, this 18th day of January, 1989.

PUBLIC SERVICE COMMISSION


Chairman


Vice Chairman


Commissioner

ATTEST:

Executive Director